

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA
VIRTUAL COURT HEARING**

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member)

ITA No. 613/Kol/2020
Assessment Year: 2007-08

M/s. Sharddha Vyapaar Private Limited.....Appellant
14, Bentinck Street
1st Floor
Room No. 8
Kolkata - 700 001
[PAN : AAGCS 6910 G]

Vs.

Income Tax Officer, Ward-8(4), Kolkata.....Respondent

Appearances by:

Shri S.M. Surana, A/R, appeared on behalf of the assessee.

Shri Jayanta Khanra, D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : December 18th, 2020

Date of pronouncing the order : January 22nd, 2021

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) - 17, (hereinafter the "ld. CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 01/03/2017, for the Assessment Year 2007-08.

2. There is a delay of 255 days in filing of the appeal by the assessee. After perusing the petition for condonation for delay, we are convinced that the assessee was prevented by sufficient cause in filing the appeal in time. Hence, we condone the delay and admit this appeal.

3. After perusing the order passed by the ld. CIT(A), we find that the assessee has not appeared before the ld. CIT(A) and hence an *ex-parte* order was passed dismissing the appeal of the assessee. The notice fixing the appeal for hearing, was not served on the assessee. We find that the ld. CIT(A) has not disposed off the case on merits. This is not permissible in law. Hence, we deem it fit to restore the issue to the file of the ld. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of violations of the principles of natural justice.

4. In the result, appeal of assessee is allowed for statistical purposes.

Kolkata, the 22nd day of January, 2021.

Sd/-

[Aby T. Varkey]
Judicial Member

Dated : 22.01.2021
{SC SPS}

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. M/s. Sharddha Vyapaar Private Limited
14, Bentinck Street
1st Floor
Room No. 8
Kolkata – 700 001

2. Income Tax Officer, Ward-8(4), Kolkata

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches